

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial DAVID R ZICKEFOOSE		Last name	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial PATRICIA J ZICKEFOOSE		Last name	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State	
Foreign country name		Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):					
If more than four dependents, see instructions and check here ▶ ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit Credit for other dependents

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	
Attach Sch. B if required.	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	7	402,455.
8 Other income from Schedule 1, line 10	8		
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	402,578.	
10 Adjustments to income from Schedule 1, line 26	10		
11 Subtract line 10 from line 9. This is your adjusted gross income	11	402,578.	
12a Standard deduction or itemized deductions (from Schedule A)	12a	50,510.	
12b Charitable contributions if you take the standard deduction (see instructions)	12b		
12c Add lines 12a and 12b	12c	50,510.	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12c and 13	14	50,510.	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	352,068.	

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16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	74,316.
2	☐ 4972 3 ☐	17	
17	Amount from Schedule 2, line 3	18	74,316.
18	Add lines 16 and 17	19	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	0.
21	Add lines 19 and 20	22	74,316.
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	5,798.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	80,114.
24	Add lines 22 and 23. This is your total tax		
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ☐	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	0.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	80,173.
38	Estimated tax penalty (see instructions)	38	59.

If you have a qualifying child, attach Sch. EIC.

Refund

Direct deposit?
See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ Yes. Complete below. ☐ No

Designee's name **KEVIN S. DAVIDSON** Phone no. **[REDACTED]** Personal identification number (PIN) **[REDACTED]**

Sign Here

Joint return?
See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SELF EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ☐
Spouse's signature (If a joint return, both must sign)	Date	Spouse's occupation HOMEMAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ☐
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name **KEVIN S. DAVIDSON** Preparer's signature **[REDACTED]** Date **12/31/25** PTIN **[REDACTED]** Check if: ☒ Self-employed

Firm's name **KEVIN S. DAVIDSON, CPA** Phone no. **[REDACTED]**

Firm's address **[REDACTED]** Firm's EIN **[REDACTED]**

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251.....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.....	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.....	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.....	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.....	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.....	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.....	8	
9	Household employment taxes. Attach Schedule H.....	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.....	10	
11	Additional Medicare Tax. Attach Form 8959.....	11	
12	Net investment income tax. Attach Form 8960.....	12	5,798.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.....	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.....	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.....	15	
16	Recapture of low-income housing credit. Attach Form 8611.....	16	

(continued on page 2)

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶ _____	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 ..	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount ▶ _____	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	5,798.

Schedule 2 (Form 1040) 2021

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions).....	STATEMENT..2	1 36,092.
	2	Enter amount from Form 1040 or 1040-SR, line 11.....	2 402,578.	
	3	Multiply line 2 by 7.5% (0.075).....	3 30,193.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....		4 5,899.
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box.....	5a	6,417.
	b	State and local real estate taxes (see instructions). SEE STATEMENT..3	5b	7,115.
	c	State and local personal property taxes.....	5c	
	d	Add lines 5a through 5c.....	5d	13,432.
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).....	5e	10,000.
	6	Other taxes. List type and amount ►	6	
	7	Add lines 5e and 6.....		7 10,000.
Interest You Paid Caution: Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box.....		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.....	SEE ST. 4	8a 34,461.
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		
			8b	
	c	Points not reported to you on Form 1098. See instructions for special rules.....	8c	
	d	Mortgage insurance premiums (see instructions).....	8d	
	e	Add lines 8a through 8d.....	8e	34,461.
	9	Investment interest. Attach Form 4952 if required. See instructions.....	9	
	10	Add lines 8e and 9.....		10 34,461.
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.....	11	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....	SEE STATEMENT..5	12 150.
	13	Carryover from prior year.....	13	
	14	Add lines 11 through 13.....		14 150.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions...	15	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ►		
				16 0.
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a.....	17	50,510.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box.....		

SCHEDULE D
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

2021Attachment
Sequence No. **12**Department of the Treasury
Internal Revenue Service (99)

- Attach to Form 1040, 1040-SR, or 1040-NR.
- Go to www.irs.gov/ScheduleD for instructions and the latest information.
- Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5 892,305.
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6 (489,850.)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				7 402,455.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.....				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				15

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	402,455.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18.		
☒ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16.		
☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

DAVID R AND PATRICIA J ZICKEFOOSE

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	DNE ASSOCIATES	P				
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29 a Totals					
b Totals					
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b				31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.				32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34 a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36
37 Total estate and trust income or (loss). Combine lines 35 and 36.				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Net Investment Income Tax –
Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2021

Attachment
Sequence No. 72

Name(s) shown on your tax return

DAVID R AND PATRICIA J ZICKEFOOSE

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....	1	123.
2	Ordinary dividends (see instructions).....	2	
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	
c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	402,455.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c	
d	Combine lines 5a through 5c.....	5d	402,455.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....	6	
7	Other modifications to investment income (see instructions).....	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....	8	402,578.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	
b	State, local, and foreign income tax (see instructions).....	9b	
c	Miscellaneous investment expenses (see instructions).....	9c	
d	Add lines 9a, 9b, and 9c.....	9d	
10	Additional modifications (see instructions).....	10	
11	Total deductions and modifications. Add lines 9d and 10.....	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-.....	12	402,578.
Individuals:			
13	Modified adjusted gross income (see instructions).....	13	402,578.
14	Threshold based on filing status (see instructions).....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	152,578.
16	Enter the smaller of line 12 or line 15.....	16	152,578.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	17	5,798.
Estates and Trusts:			
18a	Net investment income (line 12 above).....	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions).....	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-.....	18c	
19a	Adjusted gross income (see instructions).....	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions).....	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c	
20	Enter the smaller of line 18c or line 19c.....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	21	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2021)

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2021

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

▶ Attach to your tax return.

Name(s) shown on return

DAVID R AND PATRICIA J ZICKEFOOSE

Business or activity to which this form relates

SCHEDULE E (PARTNERSHIP) - DNE ASSOCIATES

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs...	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

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Form 4562 (2021)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No						24b If 'Yes,' is the evidence written? ☒ Yes ☐ No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
2017 HONDA	3/11/17	100.0						
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)	16,551											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	16,551											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?	X											

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					
44 Total. Add amounts in column (f). See the instructions for where to report.					44

2021

FEDERAL STATEMENTS

PAGE 1

CLIENT D94

DAVID R AND PATRICIA J ZICKEFOOSE

12/31/25

08:18AM

STATEMENT 1
FORM 1040
IRA DISTRIBUTION SCHEDULE

SPOUSE - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
NATIONAL FINANCIAL FINANCIAL SERVIC		0.		
GRAND TOTAL	0.	0.	0.	0.

STATEMENT 2
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES.....	\$	10,314.
INSURANCE PREMIUMS FROM SE HEALTH.....		25,778.
TOTAL	\$	<u>36,092.</u>

STATEMENT 3
SCHEDULE A, LINE 5B
REAL ESTATE TAXES

.....	\$	7,015.
TOTAL	\$	<u>7,015.</u>

STATEMENT 4
SCHEDULE A, LINE 8A
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

HOME OFFICE NONBUSINESS ALLOCATION.....	\$	34,294.
UNITED WHOLESALE.....		167.
TOTAL	\$	<u>34,461.</u>

STATEMENT 5
SCHEDULE A, LINE 12
CONTRIBUTIONS OTHER THAN CASH

.....	\$	150.
TOTAL	\$	<u>150.</u>

